

SELECTION CRITERIA FOR DOE BALANCE SHEET - FY 2004	
	Exclude FT 4 (except 4A, 4U, 4R), 59, LF, LG, LH, LK
ASSETS: (Line 1100)	
Intra Governmental (Line 1200)	(F)
Fund Balance With Treasury (Line 1300)	1010, Fund Balance With Treasury
Investments (Line 1400)	1610 F, Investments in U.S. Treasury Securities Issued by Public Debt 1611 F, Discount on U.S. Treasury Securities Issued by Public Debt 1612 F, Premium on U.S. Treasury Securities Issued by Public Debt 1613 F, Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt 1618 F, Market Value Adjustment on Investments 1630 F, Investments in U.S. Treasury Securities Issued by Public Debt – Zero Coupon Bonds 1631 F, Investments in U.S. Treasury Securities Issued by Public Debt – Zero Coupon Bonds 1633 F, Amortization of Discount on U.S. Treasury Securities Issued by Public Debt – Zero Coupon Bonds 1638 F, Market Value Adjustment on Investments – Zero Coupon Bonds 1639 F, Contra Market Value Adjustment on Investments – Zero Coupon Bonds 1690 F, Other Investments
Accounts Receivable, Net (Line 1500)	1310 F, Accounts Receivable 1340 F, Interest Receivable
Regulatory Assets (Line 1550)	1990A1F, PMA Appropriation Refinancing Asset
Other Assets (Line 1600)	1410 F, Advances to Others 1450 F, Prepayments 1990A9 F, Other Assets, Other 1990B9 F, Other Assets, Budgetary – All Other
Investments (Line 1800)	1690 N, Other Investments
Accounts Receivable, Net (Line 1900)	1310 N, Accounts Receivable 1319 N, Allowance for Loss on Accounts Receivable 1340 N, Interest Receivable 1349 N, Allowance for Loss on Interest Receivable 1350 N, Loans Receivable 1359 N, Allowance for Loss on Loans Receivable 1360, Penalties, Fines and Administrative Fees Receivable 1369, Allowance for Loss on Penalties, Fines & Admin. Fees Receivable

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Inventory, Net (Line 2000)	
Petroleum Reserves (Line 2100)	1571 21 Stockpile Material SPRO, Petroleum Inventories 1571 22 Stockpile Material SPRO, Heating Oil Inventories 1571 31 Stockpile Material - SPRO
Nuclear Materials (Line 2200)	1571 28 Stockpile Materials – Nuclear Materials (Inv Variance, Field) 1571 29 Stockpile Materials – Nuclear Materials (Inv Variance)
Other Inventory (Line 2300)	1511, Operating Materials and Supplies Held for Use 1512, Operating Materials and Supplies Held in Reserve for Future Use 1513, Operating Materials and Supplies - Excess, Unserviceable and Obsolete 1521, Inventory Purchased for Resale 1527, Finished Goods 1529, Inventory - Allowance 1551 N, Foreclosed Property 1559 N, Foreclosed Property - Allowance
Property and Equipment, Net (Line 2400)	17**, General Property, Plant and Equipment, Net 18**, General Property, Plant and Equipment, Net
Regulatory Assets (Line 2500)	1990A2 N, Other Assets, PMA Operating Regulatory Assets 1990A3 N, Other Assets, PMA Non-Operating Regulatory Assets 1990A4 N, Other Assets, PMA Conservation and Fish & Wildlife Assets 1990A7 N, Other Regulatory Assets – All Other
Other Agency Assets (Line 2600)	1120, Imprest Funds 1410 N, Advances to Others 1450 N, Prepayments 1990 N (except 1990A2, 1990A3, 1990A4, 1990A7), Other Assets
LIABILITIES: (Line 3000)	all RS
Intra Governmental Liabilities (Line 3200)	(F)
Accounts Payable (Line 3300)	2110 F, Accounts Payable 2120 F, Disbursements in Transit 2140 F, Accrued Interest Payable 2150, Liability for Allocation Transfers 2190 F, Other Accrued Liabilities
Debt (PMA use only) (Line 3400)	2510 F, Principle Payable to Treasury 2520 F, Principal Payable to the Federal Financing Bank
Appropriated Capital Owed (PMA use only)	

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(Line 3500)	2990F1 F, Other Liabilities, Appropriated Capital Owed
Deferred Revenues (Line 3505)	2310 F, Advances from Others 2320 F, Deferred Credits
Other Intra Governmental Liabilities (Line 3510)	2213 F, Employers' Contributions and Payroll Taxes Payable 2215 F, Other Post-Employment Benefits Due and Payable 2225 F, Unfunded FECA Liability 2290 F, Other Unfunded Employment Related Liabilities 2995 F, Environmental Liabilities 2400 F, Liability for Deposit Funds, Clearing Accounts and Undeposited Collections 2980 F, Custodial Liability 2990 F, Other Liabilities (Except 2990F1)
Accounts Payable (Line 3700)	2110 N, Accounts Payable 2120 N, Disbursements in Transit 2140 N, Accrued Interest Payable 2190 N, Other Accrued Liabilities
Debt (PMA use only)(Line 3800)	2590 N, Other Debt
Deferred Revenue and Other Credits (Line 3900)	2310 N, Advances from Others 2320 N, Deferred Credits
Environmental Liabilities (Line 3920)	2995 N, Accrued Cleanup Costs
Pensions and Other Actuarial Liabilities (Line 3940)	2650 N, Actuarial FECA Liability 2690 N, Other Actuarial Liabilities
Other Governmental Liabilities (Line 3990)	2130 N, Contract Holdbacks 2210 N, Accrued Funded Payroll and Leave 2211 N, Withholdings Payable 2213 N, Employer Contributions and Payroll Tax Payable 2215 N, Other Post-Employment Benefits Due and Payable 2220 N, Unfunded Leave 2290 N, Other Unfunded Employment Related Liabilities 2400 N, Liability for Deposit Funds, Clearing Accounts and Undeposited Collections 2940 N, Capital Lease Liability 2980 N, Custodial Liability 2990 N, Other Liabilities
Contingent Liabilities (Line 4700)	2920 N, Contingent Liabilities
NET POSITION	
1. Unexpended Appropriations (Line 5400)	31 (RS), Unexpended Appropriations (except 3109 when SCC is CP and fiscal period is current year) (Except SGL 310302 when FT = 5Z and fiscal year = 2002 and FO = XN and SCC = CP)
2. Cumulative Results of Operations (Line 5500)	3109 (RS), Unexpended Appropriations – Prior Period Adjustment when SCC is CP and fiscal year is current year 3310 (RS)

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	5***, 6***, 7*** (RS) (Except SGL 5755 when FT = 5Z and fiscal year = 2002) ¹

¹ Compensates for fund type 5Z out of balance trial balance related to SCC CP correction of prior year transfers between 89X5227 and 89X0315